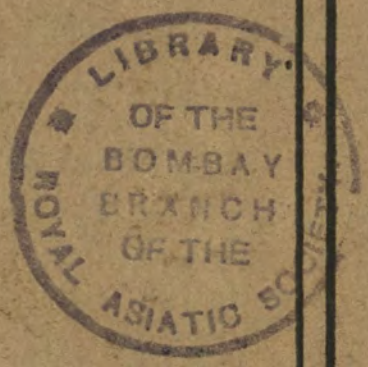
Income-Tax and Super-Tax Returns of the Bombay Presidency (including Sind and Aden)

for the year

1922-1923



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No. C.R.—24 of 1923-24.

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From

L. W. HARTLEY, Esq., C.I.E.,
Commissioner of Income-tax,
Bombay Presidency;

To

The MEMBER,
Board of Inland Revenue,
Delhi.

Office of the Commissioner of
Income-tax,
Bombay Presidency,
5, Wallace Street,
Bombay, 8th December 1923.

Sir,

I have the honour to forward herewith the Annual Income-tax Returns for the year 1922-23 for the Bombay Presidency, as required by paragraph 3 of your letter No. 105-C.T., dated the 1st March 1923. I append below a brief report describing the conditions of the past year and explaining any substantial variations in the figures as compared with those of the preceding year.

2. The tax for the year 1922-23 was based on the income earned in the year 1921-22, which was the first year of widespread depression in trade and industry all round. The sudden and rapid fall in exchange about the beginning of the accounting period for the year 1922-23 involved the majority of the importing firms in heavy losses. Dealers in piece-goods and hardware in particular suffered considerably and the revenue collected from them showed a corresponding decrease. The collections in this Presidency depend chiefly on the cotton spinning and weaving mills in Bombay and Ahmedabad cities. Fortunately they did almost as well in 1921 as in 1920, which was the record year of profits for this industry. Their total earnings in 1920 were about Rs. 16½ crores. In 1921 they amounted to about Rs. 15⅓ crores. Had it not been for these high profits, the collections for this Presidency would have shown a very heavy fall. As the tax payable by the Imperial Bank of India and the European Exchange Banks is collected outside this Presidency, any variations in their earnings did not affect our results.

3. The total net income-tax collections for the Presidency for the year 1922-23 amounted to Rs. 4,79,99,545 as against Rs. 4,73,73,877 in the preceding year. The net collections did not show any marked decline because of the continued prosperity of the

mill industry and the heavy arrears of past years which were accounted for in the year under report. The arrears at the commencement of the year amounted to Rs. 2,44,12,961, whereas at the end of the year they were less than half this amount and stood at Rs. 1,01,33,191. Collections on account of these heavy arrears appear to have nullified almost entirely the effects of a bad year on trade and industry.

4. The gross demand on account of business income in 1922-23 was Rs. 3,62,45,677 as against Rs. 4,35,78,348 for 1921-22. The reduction in the demand is partly due to the trade conditions referred to above and partly to the fact that the 1921-22 figure includes a fairly large amount on account of assessments for the preceding year which remained to be completed on 31st March 1921 on account of insufficient staff particularly for Bombay City.

5. The figures of demand under other heads of income do not show any substantial variation and so call for no remarks.

6. The heavy arrears of work were due to shortness of staff. Prior to February 1922 there were only 4 Collectors of Income-tax on the Bombay City staff in place of 11 Income-tax Officers who are working now. The strength of the indoor and the outdoor staff was also nearly 50 per cent. less than the present staff. The extra staff sanctioned in February 1922 gave 6 Income-tax Officers and with their aid coupled with that of the additional clerical staff the arrears have been reduced considerably. The number of officers having been recently increased to 11, a further fall in the arrears by the end of this year is anticipated not only in Bombay but throughout the Presidency. A determined effort is being made to bring the work up to date. The new Demand and Collection Register recently brought into use in this Presidency enables the responsible officers to exercise a much more effective check upon the work than has hitherto been possible.

7. During the year 1922-23 the special income-tax staff was working only in Bombay and Ahmedabad cities and Sind. Everywhere else the work was performed by the Revenue Officers assisted by Inspectors and Examiners of Accounts.

8. The number of assessees in 1922-23 was 59,115 as compared with 58,823 in the preceding year. The disposal of the heavy arrears and the introduction of the changed procedure brought into force by the Act of 1922 together with the general depression in trade must account for the number of assessees remaining stationary.

9. The statement below shows a comparison of the revenue of 1922-23 with that of 1921-22 :—

Net collections (Total).

	1921-22. Rs.	1922-23. Rs.
Income-tax ...	4,73,73,877	4,79,99,545
Super-tax ...	3,47,20,586	3,07,43,832
Excess Profits Duty ...	10,65,289	1,08,402
Total ...	8,31,59,752	7,88,51,779

10. Excluding the income-tax collected on salaries paid by Government and on income from Securities of the Government of India and Local Government, the revenue collected in the year from tax-payers under the Act in the Presidency, Bombay City, Sind, Aden and eight of the principal districts was as shown in the statement given below :—

Centres.	Net collections.			Percentage of total net collections as compared with total net collections for the Presidency.
	Income-tax.	Super-tax.	Total.	
	Rs.	Rs.	Rs.	
Bombay Presidency ...	4,51,10,861	3,07,43,832	7,58,54,693	
Sind	18,74,741	1,43,832	20,18,573	2·6
Aden	3,41,073	2,95,390	6,36,463	·8
Bombay City	3,45,09,698	2,52,65,784	5,97,75,482	78·8
Ahmedabad District ...	47,09,855	41,29,237	88,39,092	11·6
Karachi ,, ...	13,99,019	1,40,432	15,39,451	2·
Sholapur ,, ...	6,00,276	5,71,546	11,71,822	1·5
East Khandesh District ...	4,97,966	1,31,121	6,29,087	·8
Broach ,, ...	3,57,030	1,08,816	4,65,846	·6
Surat ,, ...	3,85,300	46,714	4,32,014	·5
Poona ,, ...	4,12,090	2,455	4,14,545	·5
Dharwar ,, ...	2,61,630	3,589	2,65,219	·3

11. The work in the Bombay Presidency during the year was carried out by 382 officers as under :—

1 Commissioner,

102 Assistant Commissioners,

(2 Special staff, 99 Revenue Department and 1 Political Department).

279 Income-tax Officers,

(11 Special staff, 260 Revenue Department and 8 Political Department).

For the results achieved the Commissioner's acknowledgments are due to those Officers of the Revenue and Political Departments who performed the duties of Assistant Commissioners of Income-tax and to the Income-tax Officers and staff engaged under their control;

also to all the members of the special staff, working in Bombay, Ahmedabad, Karachi and other commercial centres. The exceptionally heavy and difficult work in Bombay City called for a special effort and could not have been accomplished but for the strenuous efforts and willing co-operation on the part of the Income-tax Officers and staff working under the control of Khan Bahadur Vachha, Assistant Commissioner, to whose energy and intimate knowledge of local conditions the results obtained are in a large measure due.

12. By the death of Mr. G. Birch, M.B.E., Assistant Commissioner of Income-tax, Sind, which took place at Karachi on the 30th November 1922, the Department lost the services of a promising young officer.

I have the honour to be,

Sir,

Your most obedient servant,

L. W. HARTLEY,

Commissioner of Income-tax,

Bombay Presidency.

RETURNS Nos. I—VII.

RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency in the year ending 31st March 1923.

Serial No.	Classification.	Assessment for 1922-23.	Result of adjustment under section 19 of Act VII of 1918.
1	2	3	4
		Rs.	Rs.
1	Salaries—		
	(*a*) paid by Government	10,59,290	1,645
	(*b*) „ local authorities	2,24,296	122
	(*c*) „ companies, other public bodies and associations.	24,05,505	1,320
	(*d*) „ private employers	4,71,539	393
2	Interest on securities—		
	(*a*) on securities of the Government of India or of a local Government	18,29,396	.....
	(*b*) „ debentures or other securities of a local authority or a Company	10,58,624	974
3	Income derived from property	23,39,545	3,43,899
4	„ „ „ business	*A* 3,62,45,324	-21,35,635
5	Professional earnings	7,83,502	1,65,305
6	Income derived from other sources	10,77,987	2,85,281
7	Total of items 1 to 6 ...	4,74,95,008	-13,36,696
8	Amount to be deducted on account of section 17 ...	87,581	12,277
		Rs.	
9	Resultant demand	4,60,58,454	
10	*Arrears	1,49,27,474	
11	Penalties—		
	(*a*) penal assessments under section 28 and section 25 (2)	10,852	
	(*b*) penal recoveries under section 46 (1) ...	1,41,444	
	(*c*) other penalties and fines...	54,311	
12	Miscellaneous—	540	
13	Total of items 9 to 12 ...	6,11,93,075	
14	Refund or rebate of tax—		
	(*a*) on interest on securities, under section 48 ...	*B* 1,25,692	
	(*b*) „ dividends of companies, under section 48 ...	3,03,999	
	(*c*) to partners of firms, under section 48 ..	32,439	
	(*d*) under section 49	.....	
	(*e*) other refunds	*C* 26,26,426	
15	Total refunds ...	30,88,556	

* If this figure differs from that in item 17 in the return of the preceding year an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

A Includes demand of Rs. 32,275-2-0 levied on B. B. & C. I. Railway Company.

B Includes refund of Rs. 68,299 granted to Local Government on the Bombay Development Loan held by persons totally exempt from payment of tax.

C Includes refund of Rs. 33,674-14-0 paid to the B. B. & C. I. Railway Company.

Serial No.	Classification.	Assessment for 1922-23.	Result of adjustment under section 19 of Act VII of 1918.
1	2	3	4
		Rs.	
16	Net demand (item 13 *minus* item 15)	5,81,04,519	
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	1,01,33,191	
18	*Add*—Excess collections and advance payments ...	26,817	
19	Net collections	*D* 4,79,98,145	

D Includes collection of Rs. 32,275-2-0 received from the B. B. & C. I. Railway Company.

Memorandum explaining the discrepancy between the figures of arrears shown against item No. 17 in the Return of the preceding year, *viz.*, 1921-22 and those shown against item No. 10 in Return No. I of the year 1922-23 :—

		Rs.
Amount of arrears shown in the Return for the year 1921-22 ...		3,49,43,234
Add—		
Amount which should have been included in that Return ...		1,23,220
		3,50,66,454
Less—		
Amount which should have been excluded from that Return on account of remission, written off and other miscellaneous items		1,06,53,493
Correct figures of arrears which should have been shown in the Return for the year 1921-22		2,44,12,961
Deduct—Out of the arrears at the close of 1921-22—		
	Rs.	
Amount remitted	87,69,903	
and		
Amount written off during 1922-23 ...	7,15,584	
		94,85,487
Amount of arrears for the previous years shown in Return No. I for the year 1922-23		1,49,27,474

L. W. HARTLEY,
Commissioner of Income-tax,
Bombay Presidency.

Bombay, 8th December 1923.

RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency in the year ending 31st March 1923.

Serial No.	Classification.		Assessment for 1922-1923.	Result of adjustment under section 19 of Act VII of 1918.
1	2		3	4
			Rs.	Rs.
1	Demand for the year	*A*	2,74,13,237	— 79,303
2	*Arrears		87,01,398	
3	Miscellaneous including penalties ...		10,099	
4	Total of items 1 to 3 ...		3,60,45,431	
5	Refunds	*B*	9,51,939	
6	Net demand (item 4 *minus* item 5) ...		3,50,93,492	
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates ...		43,54,117	
8	*Add*—Excess collections and advance payments		4,457	
9	Net collections	*C*	3,07,43,832	

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

A. Includes demand of Rs. 18,391-12-0 levied on B. B. & C. I. Railway Company.

B. Includes refund of Rs. 25,256-3-0 paid to the B. B. & C. I. Railway Company.

C. Includes collection of Rs. 18,391-12-0 paid by the B. B. & C. I. Railway Company.

L. W. HARTLEY,
Commissioner of Income-tax,
Bombay Presidency.

Bombay, 8th December 1923.

RETURN No. III.

Classification of income-tax collected in the Bombay Presidency in the year ending 31st March 1923.

	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	
Income assessed where tax has been collected...	2,34,38,160	1,13,02,312	23,59,22,351	3,59,04,862	30,65,67,685
Gross tax collected ...	18,29,396	10,57,326	A 2,18,15,206	33,68,241	2,80,70,169
REFUNDS OR REBATES:—					
at 18 pies per rupee ...	C 85,743	2,439	2,027	25,811	1,16,020
at 16 ,, ,, ...	6,876	18,887	5,03,111	.....	5,28,874
at 15 ,, ,, ...	74	.....	.....	.....	74
at 13 ,, ,, ...	929	4	735	.....	1,668
at 12 ,, ,, ...	2,553	818	38,209	6,019	47,599
at 11 ,, ,, ...	1,641	470	39,790	.....	41,901
at 10 ,, ,, ...	1,623	425	46,827	313	49,188
at 9 ,, ,, ...	335	.....	268	3,197	3,800
at 7 ,, ,, ...	1,243	1,461	40,958	3,627	47,289
at 6 ,, ,, ...	282	90	5,298	4,914	10,584
at 5 ,, ,, ...	49	4	.....	.....	53
at 4 ,, ,, ...	92	218	7,157	.....	7,467
at 3 ,, ,, ...	59	48	3,740	12,395	16,242
at 2 ,, ,, ...	35	.....	835	1,162	2,032
at 1 pie per rupee ...	.....	.....	40	.....	40
Refund under section 49	.....	.....	.....	.....	.....
Total refunds or rebates.	1,01,534	24,864	6,88,995	57,438	8,72,831
Net* collections... ...	17,27,862	10,32,462	2,11,26,211	33,10,803	2,71,97,338
Number of assessees (columns 4 and 5 only).	.....	.....	462	198	660
Number of persons to whom refund or rebate is given	1,229	220	3,159	78	4,686

A. Excludes collection of Rs. 32,275-2-0 paid by the B. B. & C. I. Railway Co.

B. Excludes refund of Rs. 33,674-14-0 paid to the B. B. & C. I. Railway Co.

C. Includes refund of Rs. 68,299-0-0 granted to Local Government on the Bombay Developement Loan held by persons totally exempt from payment of tax.

	Rs.
*Net collections...	2,71,97,338
Add excess collections & miscellaneous	5,099
Add penalties (Actual collections)...	1,140
TOTAL...	2,72,03,577
Deduct net refunds on account of adjustment under section 19 of Act VII of 1918 in 1922-23. ...	B 24,86,595
NET TOTAL...	2,47,16,982

Bombay, 8th December 1923.

L. W. HARTLEY,
Commissioner of Income-tax,
Bombay Presidency.

RETURN

Classification of grades of income-tax collected in the

Serial No.	Grade of Income.	COLLECTIONS ON ACCOUNT OF—						
		Salaries.		Additions regarding collections on account of salaries of previous year due to difference in rate.	Income of Hindu undivided families.		All income other than income shown in Return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.).	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.							
I	2,000 to 2,499 ...	1,49,98,712	3,99,880	1,010	15,68,390	51,232	2,03,62,055	5,20,831
II	2,500 ,, 2,999 ...	80,83,751	2,12,361	459	10,78,274	34,799	1,14,54,114	3,05,277
III	3,000 ,, 3,499 ...	68,51,813	1,80,520	396	10,79,563	37,182	1,37,46,674	3,64,061
IV	3,500 ,, 4,999 ...	1,42,20,220	3,77,496	345	23,76,893	67,831	2,84,10,808	7,51,539
V	5,000 ,, 7,499 ...	1,55,98,520	4,87,656	4,458	25,46,330	90,665	3,40,41,093	10,95,148
VI	7,500 ,, 9,999 ...	1,01,59,449	3,23,397	3,774	17,64,062	63,559	2,98,36,512	9,51,139
VII	10,000 ,, 12,499 ...	90,86,846	4,26,928	13,344	12,37,047	58,674	2,13,54,173	10,08,410
VIII	12,500 ,, 14,999 ...	59,28,399	2,75,689	4,470	5,83,086	27,374	1,14,94,130	5,49,053
IX	15,000 ,, 19,999 ...	75,28,023	3,55,179	5,403	10,98,125	51,122	2,54,71,115	11,91,739
X	20,000 ,, 24,999 ...	56,41,430	3,40,837	6,337	7,92,420	49,876	1,51,64,591	9,51,090
XI	25,000 ,, 29,999 ...	27,91,152	1,78,129	10,287	5,10,380	31,899	1,57,88,010	9,96,884
XII	30,000 ,, 39,999 ...	32,55,353	2,45,041	4,819	6,82,641	53,158	1,86,04,489	14,92,146
XIII	40,000 ,, 49,999 ...	11,09,193	1,00,413	1,481	5,47,272	47,403	93,14,524	8,23,941
XIV	50,000 and over ...	28,84,882	2,68,863	1,223	85,85,657	7,80,57	7,02,87,169	61,44,959
	Total ...	10,81,37,743	41,72,389	57,806	2,44,50,140	14,45,353	32,53,29,457	1,71,46,217

L. W. HARTLEY,

Commissioner of Income-tax,
Bombay Presidency.

Bombay, 8th December 1923.

No. IV.

Bombay Presidency in the year ending 31st March 1923.

Gross total of collections.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.
		On account of cash refunds— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, (3) due on account of insurance premia.		Due through section 17 or 49.	Deductions regarding collections on account of salaries of previous year due to difference in rate.			
Income (Columns 3, 6 and 8).	Tax collected (Columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (Column 10 *minus* Column 12).	Tax collected (Column 11 *minus* Columns 13, 14 and 15).	
10	11	12	13	14	15	16	17	18
3,69,29,157	9,72,953	11,37,637	31,477	8,800	363	3,57,91,539	9,32,313	18,339
2,06,16,139	5,52,896	5,48,034	14,456	50	69	2,00,68,105	5,38,321	7,261
2,16,78,050	5,82,159	4,61,387	12,763	.....	73	2,12,16,663	5,69,323	6,353
4,50,07,921	11,97,211	9,43,435	24,429	77	312	4,40,64,486	11,72,393	10,919
5,21,85,943	16,77,927	8,51,019	26,792	6,149	248	5,13,34,924	16,44,738	9,112
4,17,60,023	13,41,869	5,24,407	17,424	133	185	4,12,35,616	13,24,127	4,962
3,16,78,066	15,07,356	4,86,859	19,032	14,399	280	3,11,91,207	14,73,645	3,146
1,80,05,615	8,56,586	3,30,176	14,789	.....	513	1,76,75,439	8,41,284	1,376
3,40,97,263	16,03,443	6,63,549	31,269	.....	.....	3,34,33,714	15,72,174	1,954
2,15,98,441	13,48,140	2,69,676	14,014	19,406	28	2,13,28,765	13,14,692	1,100
1,90,89,542	12,17,199	2,07,607	11,793	4,248	.....	1,88,81,935	12,01,158	799
2,25,42,483	17,95,164	2,24,529	29,969	18,856	.....	2,23,17,954	17,46,339	762
1,09,70,989	9,73,238	93,080	5,501	10,400	.....	1,08,77,909	9,57,337	323
8,17,57,708	71,95,624	6,58,687	52,535	.....	.....	8,10,99,021	71,43,089	1,014
45,79,17,340	2,28,21,765	74,00,072	3,06,243	82,518	2,071	45,05,17,268	2,24,30,933	67,420

	Total ...	Rs.	2,24,30,933
Add excess collections and miscellaneous		,,	78,870
Add penalties (actual collections)		,,	1,57,316
	Total ...	Rs.	2,26,67,119
(*for use in each year until the effects of the adjustment system disappear.*)			
Add net recoveries on account of adjustment under section 19 of Act VII of 1918 in 1922-23.		,,	6,15,444
	Net Total ...	Rs.	2,32,82,563

RETURN

Statement showing collection of supertax in the Bombay

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
1	2	3	4	5	6
	Rs. Rs.		Rs.		Rs.
I	50,001 to 1,00,000 ...	356	4,43,704	56	1,03,885
II	1,00,001 ,, 1,50,000 ...	87	4,74,628	25	1,09,429
III	1,50,001 ,, 2,00,000 ...	43	4,04,930	16	1,22,592
IV	2,00,001 ,, 2,50,000 ...	34	5,80,813	15	1,82,760
V	2,50,001 ,, 3,00,000 ...	13	3,06,032	12	1,77,241
VI	3,00,001 ,, 3,50,000 ...	13	4,35,185	11	1,94,647
VII	3,50,001 ,, 4,00,000 ...	7	2,70,568	8	1,93,352
VIII	4,00,001 ,, 4,50,000 ...	2	43,960	7	1,70,389
IX	4,50,001 ,, 5,00,000 ...	6	3,00,073	11	2,92,794
X	5,00,001 and more	38	70,01,822	144	1,35,31,486
	Total ...	599	1,02,61,715	305	1,50,78,575

No. V.

Presidency in the year ending 31st March 1923.

Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total collection.		Refunds.	Net collection.
Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
7	8	9	10	11	12	13	14
	Rs.		Rs.		Rs.	Rs.	Rs.
120	1,41,738	52	51,711	584	7,41,038	18,893	7,22,145
31	1,44,137	52	1,84,087	195	9,12,281	2,062	9,10,219
11	1,11,246	21	1,67,233	91	8,06,001	...	8,06,001
10	1,42,513	7	99,125	66	10,05,211	4,404	10,00,807
5	1,10,485	10	2,19,280	40	8,13,038	...	8,13,038
...	.....	6	1,46,425	30	7,76,257	39,440	7,36,817
2	88,292	3	1,11,629	20	6,63,841	...	6,63,841
2	78,634	1	66,455	12	3,59,438	...	3,59,438
...	.....	2	85,625	19	6,78,492	...	6,78,492
5	6,01,059	12	19,35,670	199	2,30,70,037	50,082	2,30,19,955
186	14,18,104	166	30,67,240	1,256	2,98,25,634	1,14,881	2,97,10,753

	Rs.
Add—Excess collections and miscellaneous	20
Add—Penalties (actual collections)	14,536
Total ...	2,97,25,309
(for use in each year until the effects of the adjustment system disappear.) *Add* net recoveries on account of adjustment under section 19 of Act VII of 1918 in 1922-23.	10,18,523
Net Total ...	3,07,43,832

L. W. HARTLEY,
Commissioner of Income-tax,
Bombay Presidency.

Bombay, 8th December 1923.

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency in the year ending 31st March 1923.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking ...	16	8,58,834	28	13,79,294	44	22,38,128
2	Buildings and land ...	3	53,377	11	30,031	14	83,408
3	Chemical ...	2	17,304	...	.....	2	17,304
4	Cotton spinning and weaving.	137	1,14,65,860	4	3,99,546	141	1,18,65,406
5	Cotton pressing, ginning and cleaning.	11	86,950	3	24,447	14	1,11,397
6	Engineering ...	9	1,27,044	6	2,30,940	15	3,57,984
7	Flour mills ...	6	32,792	1	214	7	33,006
8	Insurance—Fire, Marine, and Life.	7	32,138	...	.....	7	32,138
9	Iron and steel works ...	1	40,738	...	.....	1	40,738
10	Jute spinning and weaving...	...	.....	...	.....	...	.....
11	Jute pressing ...	...	.....	...	.....	...	.....
12	Landing, shipping and warehousing.	...	.....	3	10,805	3	10 805
13	Mining, coal ...	1	16,499	...	.....	1	16,499
14	Mining, other minerals including petroleum.	2	51,568	...	.....	2	51,568
15	Paper mills ...	...	.....	1	8,199	1	8,199
16	Printing and publishing ...	4	1,03,542	1	1,453	5	1,04,995
17	Steam navigation—Ocean ...	7	3,77,744	...	.....	7	3,77,744
18	Steam navigation—River ...	...	.....	...	.....	...	.....
19	Railway ...	14	2,10,388	...	.....	14	2,10,388
20	Tanneries and leather work.	...	.....	1	167	1	167
21	Tramways ...	2	2,21,682	...	.....	2	2,21,682
22	Woollen mills ...	2	57,564	...	.....	2	57,564
23	Others ...	81	33,65,351	892	1,66,20,442	973	1,99,85,793
	Total ...	305	1,71,19,375	951	1,87,05,538	1,256	3,58,24,913

L. W. HARTLEY,
Commissioner of Income-Tax,
Bombay Presidency.

Bombay, 8th December 1923.

RETURN NO. VII.

RETURN

Income-

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.		
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number of orders modified.
1	2	3	4	5	6	7	8	9	10	11	12
Bombay City ...	32,319	30,719	3,245	3,400	1,610	2	1	1	82	70	5
Bombay Suburban.	264	358	53	45	28	...	...	...	1	...	...
Ahmedabad ...	2,956	3,702	219	191	87	...	...	...	27	16	6
Kaira ...	919	885	235	231	89	...	...	...	15	10	2
Panch Mahals ...	488	525	208	194	44	...	...	...	19	16	1
Broach ...	536	629	41	46	35	...	...	...	3	3	2
Surat ...	1,921	1,876	311	276	109	...	...	...	44	39	7
Thana ...	846	857	91	95	55	...	...	...	5	5	1
Ahmednagar ...	571	684	268	268	121	...	...	...	2	2	...
East Khandesh ...	1,325	1,426	404	307	125	...	...	...	12	5	2
West Khandesh ...	614	687	103	102	45	...	...	...	7	7	3
Nasik ...	1,062	1,170	208	231	65	1	1	1	27	18	3
Poona ...	2,046	2,181	355	311	140	...	...	...	17	12	4
Satara ...	572	626	151	92	52	...	...	...	3	1	1
Sholapur ...	1,112	1,148	233	222	67	...	...	...	29	20	10
Belgaum ...	665	741	77	84	37	...	...	...	2	...	...
Bijapur ...	572	597	71	78	35	...	...	..	2	...	...
Dharwar ...	966	1,088	195	162	74	...	...	...	10	7	4
Kanara ...	216	292	47	41	15	...	...	...	6	6	2
Kolaba ...	439	388	104	87	34	2	2	1	3	3	...
Ratnagiri ...	339	396	101	71	23	2	2	...	9	9	...
Sind ...	7,144	7,076	1,678	1,641	887	...	...	...	235	194	162
Aden ...	924	1,058	15	15	15	...	...	...	...	...	...
Deesa ...	7	6	...	...	..	...	...	...	...	...	...
Total ...	58,823	59,115	8,413	8,190	3,792	7	6	3	560	443	115

Bombay, 8th December 1923.

No. VII.

Tax.

References to High Court under section 66.		Results of Appeals, reviews and references.		Number of cases of imposition of penalty under section 46 (1).	Number of cases in which recovery was made under section 46 (2) (3) (5).	Prosecutions.		Amount remitted as irrecoverable.		Remarks.
Number.	Number successful.	Increase.	Decrease.			Number.	Number successful.	Out of arrears.	Out of demand of year under review.	
13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.					Rs.	Rs.	
*2	...	80,394	15,34,363	11,054	5,320	...	...	6,94,282	2,67,860	
...	...	...	11,407	44	...	...	...	...	...	
*1	...	1,589	82,990	261	8	...	...	3,186	78	
...	...	34	6,448	20	1	1*	...	364	...	* Not decided.
...	...	164	3,360	20	...	...	...	94	...	
...	...	...	1,221	...	...	...	...	165	...	
...	...	...	35,887	73	10	...	...	881	...	
...	...	1,213	3,252	5	2	...	...	132	62	
...	...	76	12,720	33	7	...	...	128	...	
...	...	911	24,343	58	...	...	...	...	92	
...	...	230	22,457	16	4	...	...	1,138	...	
...	...	1,014	10,107	19	...	6	4	65	35	
...	...	1,179	12,431	180	10	...	...	693	212	
...	...	14	3,328	6	5	...	...	270	83	
...	...	433	10,772	51	35	...	...	1,260	55	
...	...	...	2,117	101	12	...	...	24	...	
...	...	...	2,779	15	...	...	...	634	...	
*1	...	...	10,177	60	19	...	...	371	...	
...	...	...	1,841	41	3	...	...	...	...	
...	...	259	1,271	21	1	...	...	...	...	
...	...	7	3,486	8	...	...	...	205	...	
*2	...	4,382	4,13,802	623	413	...	...	18,801	...	*Includes 2 cases in which assessment was enhanced.
...	...	123	3,514	64	64	...	...	18,991	7,086	
...	...	...	...	...	...	...	...	...	...	
6	...	92,022	22,14,073	12,773	5,914	7	4	7,41,684	2,75,563	

L. W. HARTLEY,

Commissioner of Income-tax, Bombay Presidency.

RETURN

Super-

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.		
			Number filed during year.	Number disposed of (including arrears of last year)	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number of orders modified.
1	2	3	4	5	6	7	8	9	10	11	12
Bombay City ...	1,296	999	135	127	64	...	...	...	11	10	1
Bombay Suburban.	...	...	...	...	...	...	...	...	...	...	...
Ahmedabad ...	123	153	34	32	16	...	...	...	18	11	8
Kaira ...	1	1	1	1	1	...	...	...	...	...	...
Panch Mahals ...	...	...	...	...	...	...	...	...	...	...	...
Broach ...	1	9	...	...	...	...	...	...	...	...	...
Surat ...	5	8	4	4	4	...	...	...	3	2	1
Thana ...	...	...	...	...	...	...	...	...	...	...	...
Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	...
East Khandesh ...	4	4	4	3	1	...	...	...	1	1	1
West Khandesh...	...	...	...	...	...	...	...	...	...	...	...
Nasik ...	1	2	...	...	...	...	...	...	...	...	...
Poona ...	4	5	2	2	1	...	...	...	1	1	1
Satara ...	...	...	...	...	...	...	...	...	...	...	...
Sholapur ...	9	12	2	2	2	...	...	...	...	...	...
Belgaum ...	...	1	...	...	...	...	...	...	...	...	...
Bijapur ...	...	...	...	...	...	...	...	...	...	...	...
Dharwar ...	2	4	...	...	...	...	...	...	...	...	...
Kanara ...	...	...	...	...	...	...	...	...	...	...	...
Kolaba ...	...	...	...	...	...	...	...	...	...	...	...
Ratnagiri ...	...	...	...	...	...	...	...	...	...	...	...
Sind ...	65	38	8	6	5	...	...	...	2	1	1
Aden ...	4	5	...	...	...	...	...	...	...	...	...
Total ...	1,515	1,241	190	177	94	...	...	...	36	26	13

Bombay, 8th December 1923.

No. VII.

Tax.

References to High Court under Section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section 46 (1).	Number of cases in which recovery was made under section 46 (2) (3) (5).	Prosecutions.		Amount remitted as irrecoverable.		Remarks.
Number.	Number successful.	Increase.	Decrease.			Number.	Number successful.	Out of arrears.	Out of demand of year under review.	
13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.					Rs.	Rs.	
...	...	...	7,50,817	381	74	...	...	2,30,623	1,81,088	
...	..	...	...	...	...	...	...	...	...	
...	...	10,455	1,88,078	...	...	...	...	...	...	
...	...	...	2,228	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	15,548	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	13,341	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	1,256	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	920	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	59,175	2	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	10,455	10,31,363	383	74	...	...	2,30,623	1,81,088	

L. W. HARTLEY,
Commissioner of Income-tax, Bombay Presidency.

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